AUTHOR INDEX TO VOLUME 13

Akers, Michael D. (and Giacomino)	An Examination of the Differences Between Personal Values and Value Types of Female and Male Accounting and Nonaccounting Majors	565
Almer, Elizabeth Dreike (and Jones and Moeckel)	The Impact of One-Minute Papers on Learning in an Introductory Accounting Course	485
Alsup, Rodney G. (and Hermanson and Hermanson)	The Accounting Component of Executive M.B.A. Programs	801
Arya, Anil (and Fellingham and Glover)	Capital Budgeting: Some Exceptions to the Net Present Value Rule	499
Ashton, Alison Hubbard (and Ashton and Maines)	Instructional Case: General Medical Center—Evaluation of Diagnostic Imaging Equipment	985
Ashton, Robert H. (and Ashton and Maines)	Instructional Case: General Medical Center—Evaluation of Diagnostic Imaging Equipment	985
Bailey, James A. (and Nelson and Nelson)	Changing Accounting Education With Purpose: Market-Based Strategic Planning for Departments of Accounting	301
Baird, Jane E. (and Zelin and Ruggle)	Experimental Evidence on the Benefits of Using "Writing to Learn"Activities in Accounting Courses	259
Berkman, Henk (and Bradbury)	Instructional Case: Evergreen Forests Limited	869
Boatsman, James R. (and Heiman-Hoffman and Mittelstaedt and Rankine and Sack and Weirich and Fell and Krogstad and Martin and Niles)	Great Expectations: A Case Prepared by the American Accounting Association's Securities and Exchange Commision Liaison Committee	191
Boocock, J. Grahame (and Whittaker)	Instructional Case: Fenland Electronics Ltd—A Teaching Case to Help Students Develop Financial, Analytical and Negotiating Skills	883

AUTHOR INDEX TO VOLUME 13

Akers, Michael D. (and Giacomino)	An Examination of the Differences Between Personal Values and Value Types of Female and Male Accounting and Nonaccounting Majors	565
Almer, Elizabeth Dreike (and Jones and Moeckel)	The Impact of One-Minute Papers on Learning in an Introductory Accounting Course	485
Alsup, Rodney G. (and Hermanson and Hermanson)	The Accounting Component of Executive M.B.A. Programs	801
Arya, Anil (and Fellingham and Glover)	Capital Budgeting: Some Exceptions to the Net Present Value Rule	499
Ashton, Alison Hubbard (and Ashton and Maines)	Instructional Case: General Medical Center—Evaluation of Diagnostic Imaging Equipment	985
Ashton, Robert H. (and Ashton and Maines)	Instructional Case: General Medical Center—Evaluation of Diagnostic Imaging Equipment	985
Bailey, James A. (and Nelson and Nelson)	Changing Accounting Education With Purpose: Market-Based Strategic Planning for Departments of Accounting	301
Baird, Jane E. (and Zelin and Ruggle)	Experimental Evidence on the Benefits of Using "Writing to Learn"Activities in Accounting Courses	259
Berkman, Henk (and Bradbury)	Instructional Case: Evergreen Forests Limited	869
Boatsman, James R. (and Heiman-Hoffman and Mittelstaedt and Rankine and Sack and Weirich and Fell and Krogstad and Martin and Niles)	Great Expectations: A Case Prepared by the American Accounting Association's Securities and Exchange Commision Liaison Committee	191
Boocock, J. Grahame (and Whittaker)	Instructional Case: Fenland Electronics Ltd—A Teaching Case to Help Students Develop Financial, Analytical and Negotiating Skills	883

Bradbury, Michael E. (and Berkman)	Instructional Case: Evergreen Forests Limited	869
Branson, Bruce C. (and Pagach)	Instructional Case: Understanding Innovative Financial Instruments	203
Brazelton, Julia K.	Implications for Women in Accounting: Some Preliminary Evidence Regarding Gender Communication	509
Burgstahler, David C. (and Dukes and Peecher)	Instructional Case: Balmer Consulting Group	905
Calderon, Thomas G. (and Green and Reider)	A Content Analysis of Teaching Evaluation Instruments Used in Accounting Departments	15
Cerf, Douglas C. (and Elmy)	Accounting for Derivatives: The Case of a Currency Rate Swap Used to Hedge Foreign Exchange Rate Exposure	931
Chasteen, Lanny	Reply to Point/Counterpoint: Reflections on Accounting Education	211
Chen, Yining (and Hoshower)	Assessing Student Motivation to Participate in Teaching Evaluations: An Application of Expectany Theory	531
Collins, Allison B. (and Parrish and Collins)	Gender and the Tenure Track: Some Survey Evidence	277
Collins, Denton L. (and Collins and Parrish)	Gender and the Tenure Track: Some Survey Evidence	277
Cooper, Elizabeth A. (and Geiger and Hussain and O'Connell and Power and Raghunandan and Rama and Sanchez)	Using Expectancy Theory to Assess Student Motivation: An International Replication	139
Cottell, Philip G., Jr. (and Harwood)	Using Classroom Assessment Techniques to Improve Student Learning in Accounting Classes	551

Coyle, William H. (and Platonov)	Insights Gained from International Exchange and Educational Initiatives Between Universities: The Challenges of Analyzing Russian Financial Statements	223
Crawford, Dean (and Franz and Smith)	Michael Eisner's Compensation Agreement With Disney	957
Cunningham, Billie M. (and Parker)	Using an Electronic Tutorial to Enhance Students' Knowledge of Advanced Tax Accounting	395
Donnelly, Bridget D. (and Lenk)	Instructional Case: Community Outreach	173
Dukes, Roland E. (and Burgstahler and Peecher)	Instructional Case: Balmer Consulting Group	905
Dwyer, Peggy D.	Embezzlement at the University of California: An Instructional Case in Employee Fraud	975
Eckstein, Claire (and Kyviakidis (and Tinkelman)	Resolving Audit Issues in a High-Tech Environment: A Case Study	595
Elmy, Frederick J. (and Cerf)	Accounting for Derivatives: The Case of a Currency Rate Swap Used to Hedge Foreign Exchange Rate Exposure	931
Evans, Patricia	A Self-Learning Project With Undergraduate Accountancy Students Using Videos and Computer Technology	729
Fell, Robert S. (and Boatsman and Heiman-Hoffman and Mittelstaedt and Rankine and Sack and Weirich and Krogstad and Martin and Niles)	Great Expectations: A Case Prepared by the American Accounting Association's Securities and Exchange Commision Liaison Committee	191
Fellingham, John C. (and Arya and Glover)	Capital Budgeting: Some Exceptions to the Net Present Value Rule	499
Foster, Taylor W. III (and Scribner)	Accounting for Stock Dividends and Stock Splits: Corrections to Textbook Coverage	1

Franz, Diana R. (and Crawford and Smith)	Michael Eisner's Compensation Agreement With Disney	957
Geiger, Marshall A. (and Cooper and Hussain and O'Connell and Power and Raghunandan and Rama and Sanchez)	Using Expectancy Theory to Assess Student Motivation: An International Replication	139
Giacomino, Don E. (and Akers)	An Examination of the Differences Between Personal Values and Value Types of Female and Male Accounting and Nonaccounting Majors	565
Glover, Jonathan C. (and Arya and Fellingham)	Capital Budgeting: Some Exceptions to the Net Present Value Rule	499
Gordon, Irene M.	Enhancing Students' Knowledge of Social Responsibility Accounting	31
Green, Brian Patrick (and Calderon and Reider)	A Content Analysis of Teaching Evaluation Instruments Used in Accounting Departments	15
Grider, Doug (and Whitehead and Pritchard and Spikes)	Post-Tenure Review: Reasonable or Superfluous?	213
Harwood, Elaine M. (and Cottell)	Using Classroom Assessment Techniques to Improve Student Learning in Accounting Classes	551
Heiman-Hoffman, Vicky B. (and Boatsman and Mittelstaedt and Rankine and Sack and Weirich and Fell and Krogstad and Martin and Niles)	Great Expectations: A Case Prepared by the American Accounting Association's Securities and Exchange Commision Liaison Committee	191
Hermanson, Dana (and Hermanson and Nathan)	Co-Authoring in Refereed Journals: Views of Accounting Faculty and Department Chairs	79

HERMANSON, DANA R. (AND HERMANSON AND ALSUP)	The Accounting Component of Executive M.B.A. Programs	801
HERMANSON, HEATHER (AND HERMANSON AND NATHAN)	Co-Authoring in Refereed Journals: Views of Accounting Faculty and Department Chairs	79
HERMANSON, HEATHER M. (AND HERMANSON AND ALSUP)	The Accounting Component of Executive M.B.A. Programs	801
HILL, MARY CALLAHAN	Class Size and Student Performance in Introductory Accounting Courses: Further Evidence	47
HILL, NANCY THORLEY (AND PERRY AND STEIN)	Using Accounting Student Surveys in an Outcomes Assessment Program	65
HOSHOWER, LEON B. (AND CHEN)	Assessing Student Motivation to Participate in Teaching Evaluations: An Application of Expectancy Theory	531
HOWARD, THOMAS P. (AND INGRAM)	The Association Between Course Objectives and Grading Methods in Introductory Accounting Courses	815
HUSSAIN, INAM (AND GEIGER AND COOPER AND O'CONNELL AND POWER AND RAGHUNANDAN AND RAMA AND SANCHEZ)	Using Expectancy Theory to Assess Student Motivation: An International Replication	139
INGRAM, ROBERT W. (AND PARSONS AND ROBBINS)	Instructional Case: Oak City's Cost Allocation and Determination	157
INGRAM, ROBERT W.	A Note on Teaching Debits and Credits in Elementary Accounting	411
INGRAM, ROBERT W. (AND HOWARD)	The Association Between Course Objectives and Grading Methods in Introductory Accounting Courses	815
JENNINGS, ROSS G.	Concepts Before Rules: A New Approach to Intermediate Accounting	833
JOHNSON, CLINT (AND KELLEY)	Productivity and Competence: Post-Tenure Review in American Universities	747

MARTIN, L. ANN (AND WINGATE) — Should ACME Go Abroad? An International Accounting Case 613

MARTIN, ROGER D. (AND PHILLIPS) — Instructional Case: Northern Frontier Park 1005

MARTIN, SPENCER J. (AND BOATSMAN AND HEIMAN-HOFFMAN AND MITTELSTAEDT AND RANKINE AND SACK AND WEIRICH AND FELL AND KROGSTAD AND NILES) — Great Expectations: A Case Prepared by the American Accounting Association's Securities and Exchange Commision Liaison Committee 191

MITTELSTAEDT, H. FRED (AND BOATSMAN AND HEIMAN-HOFFMAN AND RANKINE AND SACK AND WEIRICH AND FELL AND KROGSTAD AND MARTIN AND NILES) — Great Expectations: A Case Prepared by the American Accounting Association's Securities and Exchange Commision Liaison Committee 191

MOECKEL, CINDY L. (AND ALMER AND JONES) — The Impact of One-Minute Papers on Learning in an Introductory Accounting Course 485

MUKHERJI, ARIJIT — The "Best Fit" or "Best Athlete" 721, 727

NATHAN, SIVA (AND HERMANSON AND HERMANSON) — Co-Authoring in Refereed Journals: Views of Accounting Faculty and Department Chairs 79

NELSON, IRVIN T. (AND BAILEY AND NELSON) — Changing Accounting Education With Purpose: Market-Based Strategic Planning for Departments of Accounting 301

NELSON, A. TOM (AND BAILEY AND NELSON) — Changing Accounting Education With Purpose: Market-Based Strategic Planning for Departments of Accounting 301

NILES, MARCIA S. (AND BOATSMAN AND HEIMAN-HOFFMAN AND MITTELSTAEDT AND RANKINE AND SACK AND WEIRICH — Great Expectations: A Case Prepared by the American Accounting Association's Securities and Exchange Commision Liaison Committee 191

JONES, KUMEN (AND ALMER AND MOECKEL)	The Impact of One-Minute Papers on Learning in an Introductory Accounting Course	485
KATTELUS, SUSAN C. (AND RAVENSCROFT)	Compass State University Foundation: Managerial Accounting Issues in a Nonprofit Entity	629
KELLEY, MICHAEL (AND JOHNSON)	Productivity and Competence: Post-Tenure Review in American Universities	747
KIMMELL, SHARON L. (AND MARQUETTE AND OLSEN)	Outcomes Assessment Programs: Historical Perspective and State of the Art	851
KROGSTAD, JACK L. (AND BOATSMAN AND HEIMAN-HOFFMAN AND MITTELSTAEDT AND RANKINE AND SACK AND WEIRICH AND FELL AND MARTIN AND NILES)	Great Expectations: A Case Prepared by the American Accounting Association's Securities and Exchange Commision Liaison Committee	191
KYVIAKIDIS, PETER (AND ECKSTEIN (AND TINKELMAN)	Resolving Audit Issues in a High-Tech Environment: A Case Study	595
LAMBERT, JOYCE C. (AND MAIN)	Cash Audit of Student Organizations	375
LENK, MARGARITA MARIA (AND DONNELLY)	Instructional Case: Community Outreach	173
LYMER, ANDREW (AND SANGSTER)	How to Survive a New Educational Era	1095
MAIN, DAPHNE (AND LAMBERT)	Cash Audit of Student Organizations	375
MAINES, LAUREEN A. (AND ASHTON AND ASHTON)	Instructional Case: General Medical Center—Evaluation of Diagnostic Imaging Equipment	985
MARQUETTE, R. PENNY (AND KIMMELL AND OLSEN)	Outcomes Assessment Programs: Historical Perspective and State of the Art	851
MARTIN, JAMES R.	Evaluating Faculty Based on Student Opinions: Problems, Implications and Recommendations From Deming's Theory of Management Perspective	1079

AND FELL
AND KROGSTAD
AND MARTIN)

O'CONNELL, BRENDAN T. (AND GEIGER AND COOPER AND HUSSAIN AND POWER AND RAGHUNANDAN AND RAMA AND SANCHEZ) — Using Expectancy Theory to Assess Student Motivation: An International Replication 139

O'CONNOR, THOMAS J. (AND RUCHALA) — A Model for Small-Group Writing Labs in an Accounting Curriculum 93

OLSEN, DAVID H. (AND KIMMELL AND MARQUETTE) — Outcomes Assessment Programs: Historical Perspective and State of the Art 851

PAGACH, DON P. (AND BRANSON) — Instructional Case: Understanding Innovative Financial Instruments 203

PANT, LAURIE W. (AND SERGENIAN) — Increasing Students' Professionalism: A Careers Project for Accounting Majors 429

PARKER, JAMES E. (AND CUNNINGHAM) — Using an Electronic Tutorial to Enhance Students' Knowledge of Advanced Tax Accounting 395

PARRISH, BARBARA K. (AND COLLINS AND COLLINS) — Gender and the Tenure Track: Some Survey Evidence 277

PARSONS, W. CAMERON (AND INGRAM AND ROBBINS) — Instructional Case: Oak City's Cost Allocation and Determination 157

PEEK, LUCIA E. (AND ROXAS AND PEEK) — Developing Multi-Objective Projects in the Accounting Curriculum: Sexual Harassment, Teamwork, Technology 383

PEEK, GEORGE S. (AND ROXAS AND PEEK) — Developing Multi-Objective Projects in the Accounting Curriculum: Sexual Harassment, Teamwork, Technology 383

PERRY, SUSAN E. (AND HILL AND STEIN) — Using Accounting Student Surveys in an Outcomes Assessment Program 65

PHILLIPS, FRED — Accounting Students' Beliefs About Knowledge: Associating Performance with Underlying Belief Dimensions 113

PHILLIPS, FRED (AND MARTIN)	Instructional Case: Northern Frontier Park 1005
PLATONOV, VLADIMIR V. (AND COYLE)	Insights Gained from International Exchange and Educational Initiatives Between Universities: The Challenges of Analyzing Russian Financial Statements 223
PRITCHARD, JOAN (AND WHITEHEAD AND GRIDER AND SPIKES)	Post-Tenure Review: Reasonable or Superfluous? 213
PONEMON, LAWRENCE A.	Arguments Against the CPA Exam to Gauge Accounting Program Success 421, 427
POSEY, CLYDE L. (AND SCOTT AND TASSIN)	A Discriminant Analysis Profile of the Early Development of Professional Accounting Capabilities 341
POWER, JEFFREY (AND GEIGER AND COOPER AND HUSSAIN AND O'CONNELL AND RAGHUNANDAN AND RAMA AND SANCHEZ)	Using Expectancy Theory to Assess Student Motivation: An International Replication 139
RAGHUNANDAN, K. (AND RAMA AND READ)	Are Publication Requirements for Accounting Faculty Promotions Still Increasing? 327
RAGHUNANDAN, K. (AND GEIGER AND COOPER AND HUSSAIN AND O'CONNELL AND POWER AND RAMA AND SANCHEZ)	Using Expectancy Theory to Assess Student Motivation: An International Replication 139
RAMA, D. V. (AND READ AND RAGHUNANDAN)	Are Publication Requirements for Accounting Faculty Promotions Still Increasing? 327
RAMA, D. V. (AND GEIGER AND COOPER AND HUSSAIN AND O'CONNELL AND POWER	Using Expectancy Theory to Assess Student Motivation: An International Replication 139

AND RAGHUNANDAN
AND SANCHEZ)

RANKINE, GRAEME W. (AND BOATSMAN AND HEIMAN-HOFFMAN AND MITTELSTAEDT AND SACK AND WEIRICH AND FELL AND KROGSTAD AND MARTIN AND NILES) — Great Expectations: A Case Prepared by the American Accounting Association's Securities and Exchange Commision Liaison Committee 191

RAVENSCROFT, SUSAN P. (AND KATTELUS) — Compass State University Foundation: Managerial Accounting Issues in a Nonprofit Entity 629

READ, WILLIAM J. (AND RAMA AND RAGHUNANDAN) — Are Publication Requirements for Accounting Faculty Promotions Still Increasing? 327

REIDER, BARBARA POWELL (AND GREEN AND CALDERON) — A Content Analysis of Teaching Evaluation Instruments Used in Accounting Departments 15

RITTENBERG, LARRY E. — The "Best Fit" or "Best Athlete" 717, 725

ROBBINS, WALTER A. (AND INGRAM AND PARSONS) — Instructional Case: Oak City's Cost Allocation and Determination 157

ROTH, HAROLD P. (AND WISNER) — Metalworks Company 1043

ROXAS, MARIA L. (AND PEEK AND PEEK) — Developing Multi-Objective Projects in the Accounting Curriculum: Sexual Harassment, Teamwork, Technology 383

RUCHALA, LINDA V. (AND O'CONNOR) — A Model for Small-Group Writing Labs in an Accounting Curriculum 93

RUGGLE, LEO A. (AND BAIRD AND ZELIN) — Experimental Evidence on the Benefits of Using "Writing to Learn" Activities in Accounting Courses 259

SACK, ROBERT J. (AND BOATSMAN AND HEIMAN-HOFFMAN AND MITTELSTAEDT AND RANKINE — Great Expectations: A Case Prepared by the American Accounting Association's Securities and Exchange Commision Liaison Committee 191

AND WEIRICH
AND FELL
AND KROGSTAD
AND MARTIN
AND NILES)

SAMSON, WILLIAM D. — Instructional Resource: Using Tax History to Teach the Concepts of Tax Planning 655

SANCHEZ, GUADALUPE (AND GEIGER AND COOPER AND HUSSAIN AND O'CONNELL AND POWER AND RAGHUNANDAN AND RAMA) — Using Expectancy Theory to Assess Student Motivation: An International Replication 139

SANGSTER, ALAN (AND LYMER) — How to Survive a New Educational Era 1095

SCHICK, ALLEN G. — Should Undergraduate Education in Accounting be Evaluated, in Part, Based on Graduates' Performance on the CPA Examination? 417, 425

SCHROFF, PERVIN K. — Properties of Accrual Income, Cash Flow and Security Return: An Interpretive Exercise 1019

SCOTT, MARY R. (AND TASSIN AND POSEY) — A Discriminant Analysis Profile of the Early Development of Professional Accounting Capabilities 341

SCRIBNER, EDMUND A. (AND FOSTER) — Accounting for Stock Dividends and Stock Splits: Corrections to Textbook Coverage 1

SEN, PRADYOT K. — Another Look at Cost Variance Investigation 127

SERGENIAN, GAIL K. (AND PANT) — Increasing Students' Professionalism: A Careers Project for Accounting Majors 429

SMITH, G. ROBERT, JR. (AND CRAWFORD AND FRANZ) — Michael Eisner's Compensation Agreement With Disney 957

SPIKES, PAMELA A. (AND WHITEHEAD AND GRIDER AND PRITCHARD) — Post-Tenure Review: Reasonable or Superfluous? 213

STEIN, DOUGLAS M. (AND HILL AND PERRY)	Using Accounting Student Surveys in an Outcomes Assessment Program	65
TASSIN, MAURICE F., JR. (AND POSEY AND SCOTT)	A Discriminant Analysis Profile of the Early Development of Professional Accounting Capabilities	341
TINKELMAN, DANIEL (AND ECKSTEIN AND KYVIAKIDIS)	Resolving Audit Issues in a High-Tech Environment: A Case Study	595
WALLACE, JAMES J. (AND WALLACE)	Why the Costs of Student Evaluations Have Long Since Exceeded Their Value	443
WALLACE, WANDA A.	A Case for Full Disclosure: Editor's Perspective	235
WALLACE, WANDA A. AND WALLACE)	Why the Costs of Student Evaluations Have Long Since Exceeded Their Value	443
WALLACE, WANDA A.	Instructional Case: Is Auditor Selection Associated with Cost of Capital?	693
WEIRICH, THOMAS R. (AND BOATSMAN AND HEIMAN-HOFFMAN AND MITTELSTAEDT AND RANKINE AND SACK AND FELL AND KROGSTAD AND MARTIN AND NILES)	Great Expectations: A Case Prepared by the American Accounting Association's Securities and Exchange Commision Liaison Committee	191
WEST, ROBERT N.	Chase Industries	1031
WHITEHEAD, ROY (AND GRIDER AND PRITCHARD AND SPIKES)	Post-Tenure Review: Reasonable or Superfluous?	213
WHITTAKER, JOHN (AND BOOCOCK)	Instructional Case: Fenland Electronics Ltd—A Teaching Case to Help Students Develop Financial, Analytical and Negotiating Skills	883
WINGATE, MICHELE L. (AND MARTIN)	Should ACME Go Abroad? An International Accounting Case	613
WISNER, PRISCILLA S. (AND ROTH)	Metalworks Company	1043

WOOTEN, THOMAS C.	Factors Influencing Student Learning in Introductory Accounting Classes: A Comparison of Traditional and Nontraditional Students	357
WRIGHT, SALLY	Instructional Case: Style, Inc.	1059
ZARZESKI, MARILYN TAYLOR	The Use and Benefit of Flexible Student Contracts	585
ZELIN, ROBERT C. II (AND BAIRD AND RUGGLE)	Experimental Evidence on the Benefits of Using "Writing to Learn" Activities in Accounting Courses	259

Departments and Communications

Book Reviews	PENNY MARQUETTE	239, 449, 761, 1111
Education Research Abstracts	GEORGE M. BASS, JR. AND WILLIAM T. GEARY	244, 471, 784, 1115
Editor's Report		792
List of *Ad Hoc* Reviewers		249, 478, 789, 1122
Papers Accepted for Future Issues		253, 479, 793, 1127